

DA 6/14/2010

Listing of the Claims

1. (Currently Amended) An automated method of adjusting pre-existing accounting records, comprising:

maintaining an electronic database of accounting records associated with a first equity state on a computer system;

(a) receiving input at the computer system selecting a time period for which adjustments to accounting records of a joint venture are to be applied, where the time period includes time between a present time and a time of an inception of the venture;

(b) receiving input at the computer system selecting one or more types of accounting records to which the adjustments are to be applied, where one type of the accounting records includes accounting records that call for a capital contribution;

receiving input at the computer system defining a second equity state;

subsequent to receiving input, searching the electronic database for all accounting records matching the one or more types that have a creation date that falls within the selected time period; and

for each accounting record identified by the search, applying adjustments defined by the second equity state, including:

(i) creating new reversing data records to be added to the existing data records and to be associated with a respective existing data record, which when applied to the respective existing data record, negates the effect of the respective existing data record, and retaining the existing data records such that both the existing records and new reversing data records are stored concurrently;

(ii) creating new updated data records corresponding to records associated with the reversing data records, and based on a new equity share assignment defined by the second equity state, storing an indication of the second equity state with each new updated data record, associating each new updated data record with a corresponding reversing data record, and adding the new updated data records to the existing data records.

2. (Previously Presented) The automated method of claim 1, wherein a sum for a set of existing data records is equal and reciprocal to a sum for a set of associated reversing data

records; and a the sum for a set of existing data records of the first equity share assignment is equal to a sum for the new data records that are based on the new equity share assignment and of a different allocation.

3. (Currently Amended) The automated method of claim 2, further comprising, if there is an inter-company partner associated with the joint venture:

(iii[[v]]) creating, in an inter-company ledger of the joint venture, accounting records corresponding to the accounting records created in (i), with amounts in proportions according to the previous equity share assignment; and

(iv[[vi]]) creating, in the inter-company ledger of the joint venture, accounting records corresponding to the accounting records created in (ii), with amounts in proportions according to the new equity share assignment.

4. (Currently Amended) The automated method of claim 1, further comprising, based on input received in (b):

(v[[ii]]) creating reversing cash call accounting records to reverse existing cash call accounting records made to partner accounts in a ledger of the joint venture according to a previous equity share assignment; and

(vi[[ii]]) creating cash call accounting records corresponding to the existing records reversed by (v[[ii]]) in the partner accounts of the joint venture ledger for the new equity share assignment, but recording amounts in the same proportions as in the previous equity share assignment.

5. (Currently Amended) The automated method of claim 4, further comprising:

([[ix]]vii) performing a correction process to create accounting records indicating, in the partner accounts of the joint venture ledger for the new equity share assignment, a difference corresponding to cash calls between the previous equity share assignment the new equity share assignment.

6. (Currently Amended) The automated method of claim 4, further comprising:

(iix) performing a correction process to create accounting records indicating, in an inter-company ledger of the joint venture for the new equity share assignment, a difference corresponding to cash calls between the previous equity share assignment the new equity share assignment.

7. (Currently Amended) The automated method of claim 3, further comprising:

(ix[[xi]]) performing a correction process comprising creating reversing accounting records to reverse the accounting records created in the inter-company ledger in (iv[[vi]]).

8. (Currently Amended) A machine-readable medium storing computer-executable instructions to implement a process comprising:

(a) receiving input selecting a time period for which adjustments to accounting records of a joint venture are to be applied, where the time period includes time between a present time and a time of an inception of the venture

(b) receiving input selecting one or more types of accounting records to which the adjustments are to be applied, where one type of the accounting records includes accounting records that call for a capital contribution;

(c) searching a database for accounting records that have a creation date that falls within the selected time period; and

(d) for each accounting record identified by the search, applying adjustments to the accounting records of the joint venture, including:

(1) creating new reversing data records to be added to the existing data records and to be associated with a respective existing data record, which when applied to the respective existing data record, reverses the effect of the respective existing data record, and retaining the existing data records such that both the existing records and new reversing data records are stored concurrently;

(2) creating new updated data records corresponding to records associated with the reversing data records, and based on a new equity share, associating each new updated data record with a corresponding reversing data record, and adding the new updated data records to the existing data records.

9. (Original) The machine-readable medium of claim 8, the process further comprising, based on input received in (b):

(i) creating reversing accounting records to reverse existing accounting records in a ledger of the joint venture according to a previous equity share assignment;

(ii) creating in the joint venture ledger, for a new equity share assignment, accounting records with amounts corresponding to the existing accounting records reversed by (i);

(iii) creating, in partner accounts in the joint venture ledger, accounting records corresponding to the accounting records created in (i), with amounts in proportions according to the previous equity share assignment; and

(iv) creating, in the partner accounts in the joint venture ledger, accounting records corresponding to the accounting records created in (ii), with amounts in proportions according to the new equity share assignment.

10. (Original) The machine-readable medium of claim 9, the process further comprising, if there is an inter-company partner associated with the joint venture:

(v) creating, in an inter-company ledger of the joint venture, accounting records corresponding to the accounting records created in (i), with amounts in proportions according to the previous equity share assignment; and

(vi) creating, in the inter-company ledger of the joint venture, accounting records corresponding to the accounting records created in (ii), with amounts in proportions according to the new equity share assignment.

11. (Original) The machine-readable medium of claim 8, the process further comprising, based on input received in (b):

(vii) creating reversing cash call accounting records to reverse existing cash call accounting records made to partner accounts in a ledger of the joint venture according to a previous equity share assignment; and

(viii) creating cash call accounting records corresponding to the existing records reversed by (vii) in the partner accounts of the joint venture ledger for the new equity share assignment, but recording amounts in the same proportions as in the previous equity share assignment.

12. (Previously Presented) The machine-readable medium of claim 11, further comprising:

(ix) performing a correction process to create accounting records indicating, in the partner accounts of the joint venture ledger for the new equity share assignment, a difference corresponding to cash calls between the previous equity share assignment the new equity share assignment.

13. (Previously Presented) The machine-readable medium of claim 11, further comprising:

(x) performing a correction process to create accounting records indicating, in an inter-company ledger of the joint venture for the new equity share assignment, a difference corresponding to cash calls between the previous equity share assignment the new equity share assignment.

14. (Previously Presented) The machine-readable medium of claim 10, further comprising:

(xi) performing a correction process comprising creating reversing accounting records to reverse the accounting records created in the inter-company ledger in (vi).

15. (Previously Presented) An automated method running on a computer system, comprising:

receiving input selecting a prior time period for which adjustments to existing accounting records of the prior time period of a joint venture are to be applied, where the prior time period includes a first equity share assignment;

receiving input selecting one or more types of accounting records to which the adjustments are to be applied;

searching a database for accounting records that have a creation date that falls within the selected time period;

for each accounting record identified by the search, creating, based on the first equity share assignment, new reversing data records to be added to the existing accounting records which include reciprocal values to effectively cancel-out corresponding existing accounting records; and

for each accounting record identified by the search, creating new data records corresponding to the existing accounting records associated with the new reversing data records, wherein the new data records are based on a new equity share assignment.

16. (Previously Presented) The method of claim 15, wherein one type of accounting record includes a demand for a new capital contribution, according to a share allocation.

17. (Canceled).